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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 48/2023-State Tax

Sachivalaya, Gandhinagar, 1st October, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-69) GST-2023/S. 1(2) (1) GST Cell :- In exercise of the powers conferred by sub-section (2) of section 1 of the Gujarat Goods and Services Tax (Amendment) Act, 2023 (Guj.10 of 2023), the Government of Gujarat hereby appoints the 1st day of October, 2023, as the date on which the provisions of section 2, 7, clause (a) of section 26 and section 27 of the said Act, shall come into force.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Joint Secretary to Government.

